

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
HONOLULU, HAWAII

January 2, 1985

MEMORANDUM 1984-56

TO: Heads of Departments and Agencies
ATTENTION: Fiscal Offices
FROM: Hideo Murakami, Comptroller
SUBJECT: Expenditures for Leis

Although the dollar amounts involved are usually small, expenditures for leis have generally been regarded as among the types of expenditures subject to administrative policy, due to the potential for excessive charges to public funds and the potential for unequal treatment of recipient employees in the various departments and agencies.

For lei expenditures related to incentive and service awards ceremonies, the guidelines issued by the Department of Personnel Services have been relied upon in our pre-audit of the expenditures. Under that department's current guidelines, the cost of a lei should not exceed the normal cost of a double carnation lei.

For other lei expenditures, our administrative policy has been that the expending agency should make a written request for approval to this office and should include in the request a brief explanation justifying the expenditure and estimating the number of leis and the dollar amount involved. Under this policy, we believe we have been able to maintain a reasonable degree of uniformity among all departments and agencies.

In a recent memorandum from the Department of Personnel Services, it was clarified to us that its guidelines on lei expenditures related to incentive and service awards ceremonies apply only to programs at the departmental level; that department's guidelines do not apply to statewide level programs such as the Governor's Distinguished State Service Award. Lei expenditures other than those for incentive and service awards programs at the department level should therefore have the prior written approval of the State Comptroller.



HIDEO MURAKAMI
Comptroller

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